affected by the revised rates, they are allowed three months' time to appeal against the rates after they are announced.

SUBJECT No. 79.

Reduction of the high rate of assessment in some parts of the malnad.

Mr. C. Srinivasa Rao, Chikmagalur Taluk.

Summary of discussion.—In some parts of the malnad and semi-malnad the assessment is very high. The raiyats in these parts pray that this point may be considered in the ensuing re-survey.

Reply of Government.—Will be referred to the Superintendent of Survey.

SUBJECT No. 80.

Reduction of the upset price on coffee lands.

Mr. T. Narasinga Rao, North Mysore Native Planters' Association.

Summary of discussion.—Considering the low price of coffee, the present upset price of Rs. 10 per acre is high. It is requested that it may be reduced to Rs. 5.

Reply of Government.—The matter is under consideration.

SUBJECT No. 81.

A special cess on all coffee-bearing lands.

Mr. T. Narasinga Rao, North Mysore Native Planters' Association.

Summary of discussion.—Associations of European coffee planters in Southern India are urging the Government to levy a cess of 4 annas per acre on all coffee-bearing lands for the purpose of advertising Indian coffee. Should Government contemplate to give effect to this requisition of the European planters, it is urged that the Native planters in a body are not in favor of the cess, as, in their opinion, it amounts to a tax on land, and that it will not materially help them in any way.

Mr. C. Vasudeva Rao suggested that this fact might be brought to the notice of the Government of India, who would be moved by the European planters to authorize the levy of such a cess at the port of export.

Reply of Government.—Will be noted for consideration when any application for the levy of such a cess is made.

SUBJECT No. 82.

Minimum area for coffee lands.

Mr. Malali Venkataramaiya, Manjarabad Taluk.

Summary of discussion.—The recent reduction of the minimum area for the sub-division of lands for coffee cultivation from 15 to 5 acres applies only to Government waste lands. The concession may be kindly applied to hiduvali lands also, in cases where sub-divisions have to be effected consequent on sale, mortgage, etc.

Reply of Government.—Will be considered.

SUBJECT No. 83.

Local cess may not be collected on irrigation cess also.

Mr. H. Rama Rao, Tumkur Taluk.

Summary of discussion.—Local cess should be levied on land revenue alone. There are instances where land revenue and irrigation cess have merged into one and in such cases local cess is being levied on the combined amount. It is prayed that in such cases local cess may be collected on land revenue alone.

Reply of Government.—The amount involved would be less than $\frac{1}{256}$ of the land assessment and is therefore

inappreciable. In all the taluks in which revision settlement has been introduced, irrigation cess has been made a separate levy. Local cess will not therefore be collected on it.

SUBJECT No. 84.

Recovery of assessment from saguvalidars.

Mr. Channabasappa Gowda, Nagar Taluk.

Summary of discussion.—As shikmi saguvalidars attempt to cheat khatedars in the payment of the asssessment of land, the same may be ordered to be recovered by proper processes from saguvalidars direct.

Reply of Government.—The khatedar is the person responsible to Government for the payment of assessment. He cannot be relieved from the responsibility. He can recover the rent from the saguvalidar, if he does not pay it, by application to the Amildar under Section 97, Land Revenue Code.

SUBJECT No. 85.

1. Sale of land for arrears of revenue.
2. Provision similar to Section 310 A, Civil Procedure Code, may be made applicable to Revenue sales.

Mr. A. Narasimmaiengar, Sagar Taluk.

Summary of discussion.—Whenever the sale of land for arrears of revenue is concluded, even though the khatedar produces the purchase money together with interest at 5 per cent, the sale is not generally cancelled and the khatedar is usually deprived of his land. It is prayed therefore that the section in the Land Revenue Code may be amended so as to be in conformity with Section 310 A of the Civil Procedure Code. The absence of this saving provision deprives may an honest but poor land-holder of his lands owing to causes beyond his control. This provision also fulfils the object of revenue sales.

Reply of Government.—Noted for action in connection with the revision of the Land Revenue Code.

SUBJECT No. 86.

Recovery of notice fees.

Mr. Venkatasamaiya, Chamrajnagar Taluk.

Summary of discussion.—(1) According to the existing rules, kandayam should be paid in four khists, and in default of payment in the first khist, the landholder has to pay in one lump sum the full amount of kandayam together with the notice fee. If the whole amount is paid in the second khist, the notice fee may be excused; but if it is not so paid, the same may be recovered.

(2) It is prayed that notice fees may not be levied when the full amount is tendered before the process is served.

Reply of Government.—The rules are sufficiently liberal as discretion is given to the Deputy Commissioner to remit the notice fee in deserving cases.

SUBJECT No. 87.

Interest on arrears of revenue.

Mr. Nanje Gowda, Krishnarajpete Taluk.

Summary of discussion.—It is prayed that a time may be fixed from and up to which the interest due on arrears of revenue may be calculated.

Reply of Government.—Rule 94 of the Land Revenue Rules directs that interest shall be charged upon all arrears